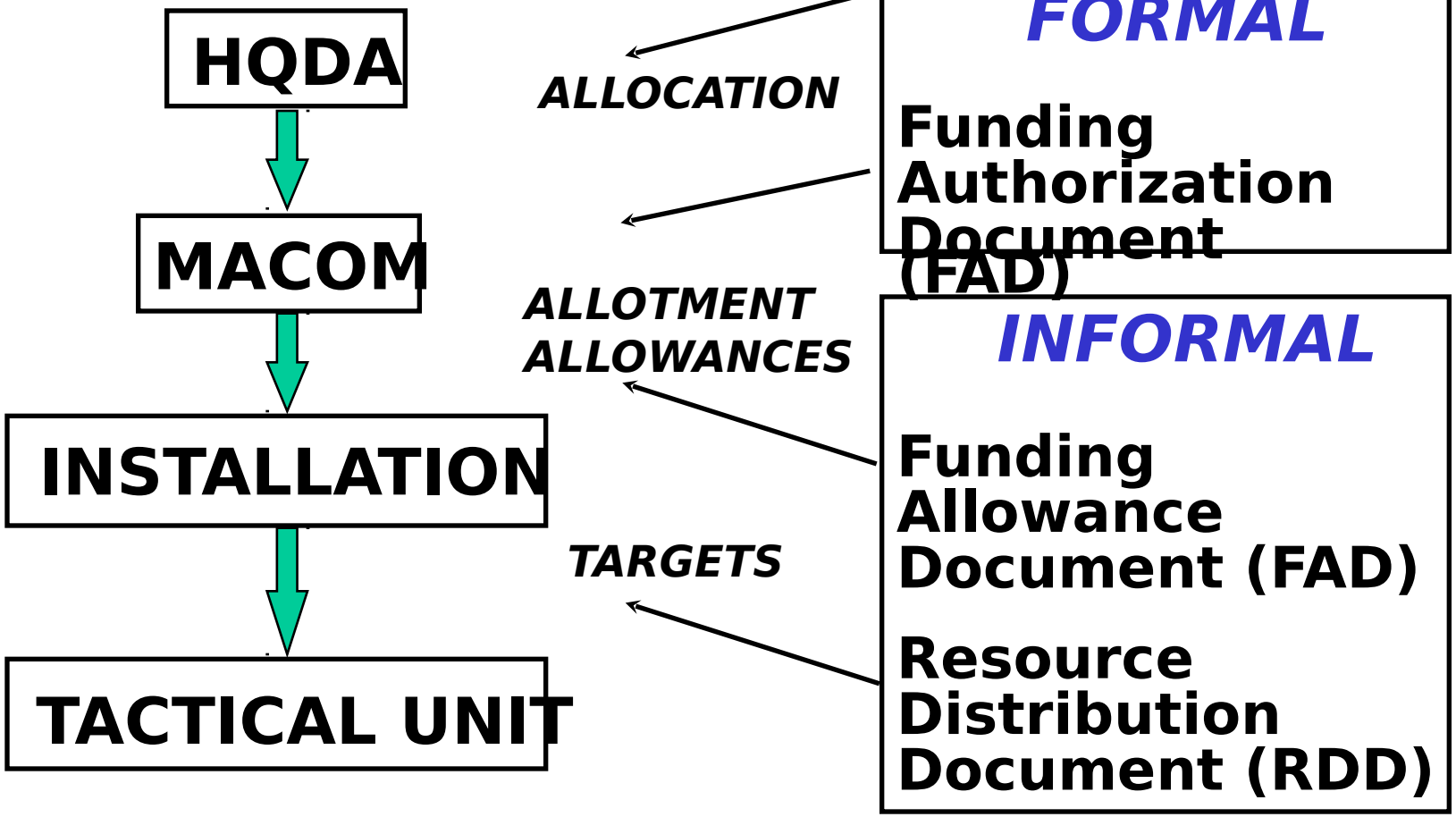
Financial Reports

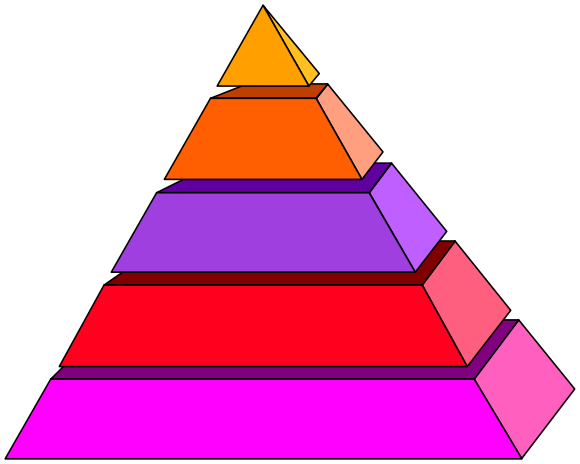
- Task: Identify elements of financial system's reports to make an analysis or decision.
- Conditions: Given various several financial reports from automation systems.
- Standard: Make an analysis or decision based on the data provided in a financial report.

FLOW OF FUNDS



OBLIGATION STAGES

- **Authority**
- **Commitment**
- **Obligation**
- **Accrued Expenditure**
- **Expense**
- **Disbursement**



Tracking Execution of Funds Received

- Numerous Financial systems
- Type of Reports similar
- RM converts financial data into information for decision making
- Source Data to Report Status/Execution
- Identify:
  - problems: double charges, NULOs, ULOs
  - funds available
  - credits
- Prepare for Joint Review

FUND CONTROL AND STATUS REPORT

Provide fund managers with obligation status by appropriation, allotment and AMSCO

OBLI CURR MO	FYTD	FYTD OBL CEIL	UNOBL CEILING	ANN OBL CEIL	FYTD CSR
$12,595.00	124,595.37	595,000.00	470,404.63	1,160,000.00	104,987.25

$ Available for new Obligations!

Fund Control and Status Report (FCSR) Format

First header line contains:

- Title of the report.
- Which part of the report:
  - PART I: Information on the DOA
  - PART II: Information on the FRA
  - PART III: Information on the ARA
- Accounting Classification.
- Program Director responsible for managing the allotment.
- Date of the report.

FCSR Format

Second header line contains:

- Column (no number): Indicates the AMS/Project Code
- Column (1) - Oblg Current Month: Total obligations recorded for each AMS/Project Code
- Column (2) - FY-to-date Obligations: Cumulative obligations recorded in current FY

FCSR Format

Second header line (cont'):

- Column (3) - FY-to-date obligation ceiling (Ex: Ceiling for DOA accounts)
- Column (4) - Unobligated Ceiling Balance is determined as follows:

  FYTD Obligation Ceiling

  \- FYTD Cumulative Obligations

  = Unobligated Ceiling Balance

(FCSR) Format

Second header line (cont'):

- Column (5) - Annual Obligation Ceiling issued and recorded in the Resource Distribution Document (RRD)
- Column (6) - FY-to-date Change in Selected Resources (CSR). It is the dollar amount of undelivered orders (i.e. Obl - AE/E).

DETAIL OBLIGATION REPORT (DOR

- Used to reconcile informal commitment ledgers with accounting obligations
- List of all new obligations

DAY	TAA	FAC	BLK	DOCUMENT NR	EOR	YR	CSR
DIRECT OBL							
27	211	3	174	FOS3419TA10010		21T1	
	550.00						
27	211	3	175	PRC54RMCA10021		25H2	
		32,000.00					

FUND-OBL	AUTO-OBL	CR RTN
CIV MHRS		

Detailed Obligation Report (DOR) Format

- First header line contains:
  - Title of the report
  - Period of the report
  - Program Director
  - Activity
  - Accounting Classification
- Second header line contains:
  - APC - APC for which the report is generated.
  - AMS Code - AMS Code for which the report is generated.

DOR Format

- Third header line contains:
  - Day - The day the transaction was processed into the records.
  - TAA - Two-position code that defines the type of transaction involved.
  - Example: TAA 211 indicates:

    TA - Type of Action --- 21 - Obl, AE/E

    A - Action --- 1 - DAO input

    2 - Supply input

DOR Format

- Third header line contains (cont.):
  - FAC - Fiscal Action Code is an internal processing code assigned to the APC.
  - BLK - Block number assigned by the Defense Accounting Office.
  - Document Number - Identifies a specific transaction
  - EOR - the EOR cited in the document
  - YR - Year, used for prior year transactions
  - CSR - Change in selected resources (OBL - AE/E = CSR)

DOR Format

- Third header line contains (cont.):
  - Direct OBL - Obligation affecting the DOA.
  - Fund OBL - Obligations incurred based on the FRA.
  - Auto OBL - Obligations incurred based on the ARA.
  - CR RTN - Credit Return, Credit from supply sources.
  - Civ Man-hours - Civilian man-hours provided for applicable EORs.

WEEKLY COST BY AOB REPORT

Compares <u>actual</u> obligation and expense dollars to <u>targets</u>

AMS	EOR	DATA	A DIRECT FYTD	B FUNDED FYTD	C AUTO FYTD
111011.00		OBL	138,850.00		
25H2		EXP	15,800.00		
		CSR	0.00		

A + B + C TOTAL FYTD	% CEILING ANN	FY	FUNDED C/MO	AUTO C/MO	DIRECT TOTAL HRS FYTD
138,850.00	12	47			
15,800.00	1	6			
0.00					

Weekly Cost By AOB (WCAOB) Format

- First header line contains:
  - PD - Program Director
  - ACT - Activity
  - DPT - Department (21)
  - FY - Fiscal Year
  - SYMB - Basic symbol of appropriation
  - LIMIT - Limitation (if any)
  - OA - Operating Agency Code

WCAOB Format

- First header line contains (cont.):
  - Allotment Serial Number (ASN)
  - F/SN - Fiscal Station Number (FSN)
  - Title of the report
  - Options - Indicates the level of detail of the report
  - Date - Date prepared

WCAOB Format

- Second header line contains:
  - AMS - AMS Code recorded on input
  - EOR - EOR recorded
  - Data - Type of entry (OBL, AE/E or CSR
  - Direct FYTD - Entry affecting the DOA
  - Funded FYTD - Entry affecting the FRA
  - Auto FYTD - Entry affecting the ARA

WCAOB Format

- Second header line contains (cont.):
  - Total FYTD - Cumulative amounts for entries affecting the DOA, FRA, and ARA (A+B+C).
  - % of Ceiling - Comparison of OBL or expenses against annual or FYTD Ceiling.

$$\frac{\textbf{Obligations}}{\textbf{Annual Ceiling}} = \textbf{\% Obligated of annual ceiling}$$

WCAOB Format

- Second header line contains (cont.):
  - Direct C/MO - Affecting the DOA in the current month.
  - Funded C/MO - Affecting the FRA in the current month.
  - Auto C/MO - Affecting the ARA in the current month.
  - FYTD - Use only with EORs 1100, 1200, 1600 and 1700.

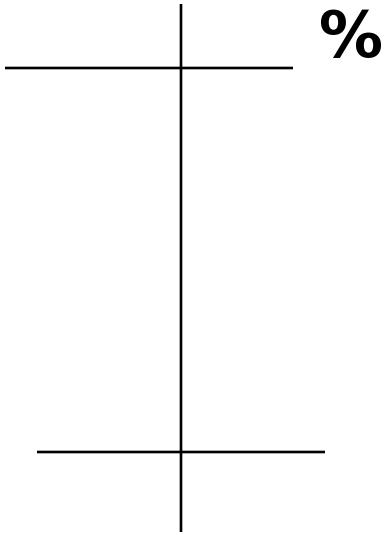
HOW DOES THE STANFINS CALCULATE THE PERCENTAGE OF OBLIGATIONS AND EXPENSES OF THE ANNUAL AND FYTD CEILINGS?

Example:

%

CEILING

ANN FY



121011.00 TOT ANN 150,000.00

FY 107,000.00

NON-STOCK FUND ORDERS AND PAYABLES LISTING

- Provides a listing of all open expenditures and accounting transactions

- Transaction is open if: Obligation Amt, Accrued Expense and Disbursement Amt not equal.

BAG	APC	EOR	ODC	DOCUMENT NO	NAME	OBL AMT	ACC AMT
1000	M1BD	21T1	2	BUN0453TA10010		1,450.00	1,050.00
1000	M1BD	22NL	2	GBL04M1BD10006		200.00	200.00

1,050.00					4014	4024	4035	F					L	3					
DISB AMT	0.00	EOC	HR	O-DT	4014	4024	4025	0600	DF	F	LI		FAC	L	LC	3			

UNDEL ORDERS (OBL AMT - ACC AMT)
ACCTS PAYABLE (ACC AMT - DISB AMT)
UNLIQ OBLIG (OBL AMT - DISB AMT)

NSFOP Listing Format

- First header line contains:
  - Date prepared.
  - Title.
  - “As of” date.
- Second header line contains:
  - Program Director.
  - Activity.
  - Accounting classification.
  - (Note: “FT” in the accounting classification indicates the fund type, which is not normally used.)

NSFOP Listing Format

- Third header line contains:
  - Limit - Limitation
  - BAG - Budget Activity Group
  - APC - Account Processing Code
  - EOR - Element of Resource
  - ODC - Obligation Data Code - used in STANFINS to identify the flow of funds:

    Example: “2” - Indicates that the dollars will go outside the federal government.

NSFOP Listing Format

- Third header line contains (cont.):
  - Document Number of the transaction.
  - Name - Not normally used.
  - OBL Amt - Obligation amount recorded from input.
  - ACC Amt - Accrued amount recorded from input.
  - DIS Amt - Disbursement amount recorded from input.

NSFOP Use

- Primary tool used during Joint Review
- Used to find Unliquidated Obligations (ULO)
  - Tool used to find excess funds
  - Tool used to find accounts payable
- Used to find Negative Unliquidated Obligations (NULO)
- Identifies problems with obligations

JOINT REVIEW

- **Required every 4 months (3 times per year)**
- **Reviews will ensure:**
  - **Validity**
  - **Accuracy**
  - **Documentation**
  - **Reconciliation**

Financial Reports

- Task: Identify elements of financial system's reports to make an analysis or decision.
- Conditions: Given various financial reports from several automation systems.
- Standards: Pass a practical exercise with 70% grade.